

**ABSTRACT OF THE DISCLOSURE**

The waterproof/breathable moisture transfer liner for a running and hiking shoe includes an inner liner selected from technically advanced fabrics which are carefully selected. A series of layers are provided outside the inner liner including foam material layers, breathable membranes, a supportive mesh or a moldable foam, and an outer shell fabric. The applicability of the liner to alpinc, snowboard boots, cross country, hiking boots, protective gear and helmets, along with appropriate variations for each application.